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Report No. 2016-25

TO: Kelsi Oswald, Division Director 1
Solid Waste Department

FROM: Hector Collazo, Jr., Inspector General/Chief Audit Executive
Division of Inspector General 

DIST: Deborah Bush, Section Manager 2, Solid Waste Department
William Breckinridge, Assistant County Administrator
Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Claretha Harris, Chief Deputy Director, Finance Division

SUBJECT: Unannounced Audit of the Solid Waste Department's Scalehouse
Change Fund

DATE: October 19, 2016

This letter serves to inform you that the Division of Inspector General completed an unannounced audit of the Solid Waste Department's Scalehouse Change Fund on October 3, 2016.

The objective of our audit was to reconcile the Fund, and to ascertain that the appropriate internal controls, safeguards, and policies and procedures are being followed - safeguarding the county funds under your departmental control.

The Fund reconciled to the authorized amount and was accounted for. The department's internal controls and safeguarding of this Fund are adequate, and the policies and procedures are being followed.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

We appreciate your staff's cooperation during this audit.



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